

TERMS for TRANSLAT ADVERTISING:
One square, one insertion, \$1.00
Each subsequent insertion, 50
Eight lines or less constitute a square.
A Liberal Deduction made for Yearly Advertisements. Correspondence solicited.

NEW FALL AND WINTER GOODS

HAVING begun business about the last of the Spring, and consequently only having of that time passed a Summer Stock we have been compelled to buy FALL & WINTER GOODS EARLY, and since the middle of August have been receiving lines of goods to suit these seasons. We are now prepared to offer full lines of all goods we carry, and purchasers have an ABSOLUTELY NEW STOCK from which to select, we having been doing business here for two short a Summer old stock to accumulate. We beg to call attention to our stock of SHOES for men, women and children; also, to our mens' and boys' BOOTS, both leather and rubber, mens' and boys' neck-wear, underwear and over-shirts. In dry goods to our bleached and brown muslins, cantons, sheetings, tickings, kerseys, customers.

In dress goods to our prints, ginghams, cashmeres, chevrons, sarals, chevrons, cancellar, storm serge, Henriettes, fur novelties and other millings. A first class line of Groceries and Flour, Harness, Woodware, Tinware and Glassware.

In the latter line we would suggest you examine our line of "patent collared" LAMPS. These collars are not put on as in the old style with plaster of Paris, which, as soon as it becomes saturated with oil, ceases to hold the collar in place, but are fitted to the lamp by a patent process in such a manner that they will not come loose. Will be pleased always to show goods, and if prices and quality are objects to purchasers, we think we can satisfy them.

F. Oscar Morgan

Extends a special invitation to his many friends and customers to visit his STORE and examine his large stock of fashionable GOODS.

I mean to sell and shall always keep what the people want at the people's prices. It will be my aim to give my patrons every dollar's worth every time and if there be virtue in good goods at low prices I mean to be THE STORE of Leonardtown.

DOMESTICS.
In this department I am low priced. Call and examine my fancy shirting, Ginghams, Calicoes and Lawns before purchasing elsewhere.

GROCERIES
Fine, fresh and cheap. Call and make a small purchase and I know that you will become a permanent customer.

SHOES AND HATS.
My new styles are in, and prices lower than ever. My stock will please young men, old men and boys.

Ready-Made Clothing.
For mens', youths' and boys' wear. I have the finest, cheapest and noblest line ever shown in my store. I am emphatically headquarters for this trade.

F. OSCAR MORGAN,
Leonardtown, Md.
Oct 27, 1887-18

UNDERTAKING.

COFFINS and CASKETS of latest style finished at shortest notice and at prices to suit the times.

THREE HEARSEs.
always at hand.

HORSESHOEING, \$1.00 Cash.
In conjunction with my BLACKSMITH and WHEELWRIGHT department, I am prepared to build

CARTS, WAGONS, BUGGIES, &c
at low prices.

REPAIRING, PAINTING and TRIMMING
a specialty.

J. A. DILLOW,
Leonardtown, Md.
April 21, 87-88

REAL ESTATE WANTED
HAVING connected myself with one of the largest Real Estate Exchanges in New York, I am ready to place on the market with advertising facilities unequalled, any real estate placed in my hands accompanied with full description, location, terms, &c.

WANTED—A reliable Tenant on farm situated in the Eastern District, of New York. I am ready to place on the market with advertising facilities unequalled, any real estate placed in my hands accompanied with full description, location, terms, &c.

Saint Mary's Beacon

VOL. LII. LEONARDTOWN, MD., THURSDAY, JANUARY 19, 1893. NO. 625

For PLANT BEDS, USE BAUCH'S Peruvian Guano Compound.

Made from GENUINE PERUVIAN GUANO, PURE ANIMAL BONE and HIGH GRADE POTASH. We consider it the best fertilizer for PLANT BEDS, and we think it will pay all planters to use it. We also recommend BAUCH'S NEW PROCESS SUPER-CENT GUANO, which is used largely on Plant Beds with excellent results. We have on hand, at market prices, GENUINE LOBS OF GUANO, PERUVIAN GUANO and YEN FER CE GUANO. The stock of Peruvian Guano in this country is limited, and those who want to use it should place their orders promptly. Address:

BAUCH & SONS COMPANY,
412 East Lombard Street (Exchange Place), Baltimore, Maryland.

LUMBER.

B. R. ABELL, agent for the large lumber firm, J. H. D. SMOOR, & Son of Alexandria, will keep constantly on hand in Leonardtown Boards, Scantling, Weather Boarding, Flooring, Palings, Dressed Boards, Shingles, Drops, Sash, &c. Also, Laths, Lime and Hair, which he will sell at city prices. Orders for lumber from Alexandria will be promptly attended to. Sept 5-17

Kendall Will Sell LOOK AT THIS?



J. B. KENDALL,
WASHINGTON, D. C.
SOLE AGENT FOR DIST. OF COLUMBIA.

JO F. MORGAN, Insurance Agent & Broker, LEONARDTOWN, MD.

Represents the following First Class Companies with combined assets of twelve million of dollars, and has facilities for placing large lines of insurance on the most favorable terms in home or foreign companies.

Real Estate Agency.

Messrs. HERBERT F. MOORE, B. LEONARDTOWN, and T. J. MOORE, of Washington, D. C., have entered into co-partnership for the sale of real estate. If parties having lands for sale will send full description and the lowest price they will take, we will liberally advertise their lands free of charge and make every possible effort to make speedy sales.

Mutual Fire Ins Co. of Montgomery Co., Md.

This old and reliable company of nearly fifty years standing insures at extremely low rates.

W. H. MOORE & CO. GROCERS AND Commission Merchants,

105 South Charles Street, BALTIMORE.
Particular attention given to inspection and sale of Tobacco, the sale of grain and all kinds of Country Produce.

W. V. WATERS, AGENT FOR Powell's Fertilizers.

Best and Cheapest. I respectfully ask your patronage.

W. V. WATERS,
St. Clement's Bay, Md.

DAN'L I. PAYNE,
J. W. HALEY,
T. GARNER HODGES,
JOHN B. HEBB.

FOR SALE OR RENT.
MRS. E. R. BELL'S FARM, situated on the Public Road near the Pink Bridge about a mile and a half from Leonardtown is for rent for 1893 or will be sold on reasonable terms. Apply to **W. M. GREENWELL,** Leonardtown, Md. or to **MRS. E. H. BELLE,** 1277 Columbia St., N. W. Washington, D. C.

PROFESSIONAL.

JO. F. MORGAN,
Attorney and Counsellor at Law and Agent for Commercial and Marine Insurance Company, Mutual Life of New York and Royal Fire Insurance of Liverpool, LEONARDTOWN, Md. April 1, 1892-4

DAN'L G. HAMMETT,
Attorney and Counsellor at Law, 708-81-47, Leonardtown, Md.

B. HARRIS CAMALIER,
STATES ATTORNEY, AND ATTORNEY AT LAW, Leonardtown, Md.

D. S. BRISCON,
Attorney and Counsellor at Law, 210 St. Paul's Street, Baltimore, Md. 1874-11.

ROBERT C. COMBS,
ATTORNEY AT LAW, Leonardtown, Md.

GEORGE BLAKISTONE,
Attorney at Law, Farmers' & Merchants' Bank Building, Corner South and Lombard Sts., Baltimore, Md. Sept 26-11

WALTER I. DAWKINS,
ATTORNEY AT LAW, 14 E. LEXINGTON ST., BALTIMORE, MD. Will continue to practice in St. Mary's and adjoining counties. Nov 8-11

HENRY P. SPALDING,
ATTORNEY AT LAW, No. 25 Lexington St., Baltimore, Md. Prompt attention given to all business entrusted in his care. Jan 1, 88-17

WALTER B. DORSEY,
ATTORNEY AT LAW, LEONARDTOWN, MD. Office—Register of Wills' Office. Jan 14 '92-1y

R. B. TIPPEY & BRO.,
ATTORNEYS AT LAW, 11 E. LEXINGTON ST., near Chas. Bal., Md. Practice in the Courts of Baltimore city Court of Appeals of Md., in the counties of Charles and St. Mary's and Washington City. Special attention given to Admiralty practice, collection of claims.

A. KINGSLEY LOVE,
ATTORNEY AND COUNSELLOR AT LAW, Leonardtown, Md. Legal papers carefully prepared and titles thoroughly examined. Will practice in St. Mary's and adjoining counties and Court of Appeals of Maryland. Oct 12-11

DUKE BOND,
ATTORNEY AND COUNSELLOR AT LAW, Loans negotiated, and prompt attention given to all business entrusted to his care. B. & O. Central Building, Baltimore, Md. Sept 29 '92

DR. WHIT HAMMETT,
DENTIST, 306 9th N. W., WASHINGTON, D. C. Operative and mechanical Work done in best manner. All work guaranteed. Prices moderate. Consulting free. Sept 1-11

DR. J. H. McNEAN'S STRENGTHENING CORDIAL AND BLOOD PURIFIER.
An Invigorating Tonic for strengthening the weak, purifying the blood, clearing the complexion and imparting the ruddy bloom of health to the cheeks. Pleasant to the taste and a favorite with ladies. \$1.00 per bottle. Dr. J. H. McNean's Remedy for Use with Storm Calendar and Weather Forecast by Rev. Dr. H. Hicks will be ready Sept. 1, 1892. Free to all dealers who sell any medicines. Ask your druggist for one or send a two-cent stamp to **Dr. J. H. McNean Med. Co., St. Louis, Mo.**

BOARDING.
First class, permanent and transient boarding at **E. W. MATTINGLY,** No. 321 N. Charles Street, Baltimore, Md. May 5 '92-6

TOWER'S FISH BRAND Oil Clothing
is warranted the Best in the World! Is more WATERPROOF, is STRONGER, and will WEAR LONGER than any other goods manufactured. Ask for the "FISH BRAND" in all stores. L. C. ZINCK & SONS, Sole Agents, Baltimore, Md.

THE HAYES BILL

Why Governor Brown Should Have Signed It.

MR. ELLEGOOD'S ADDRESS.
His Masterly Exposition of the Question of Taxation—The Listing System in Other States—Every Law Inquisitorial—Justice, Not Expediency, Demanded.

Baltimore Herald, Jan. 11.

Hon. James Ellegood, of Salisbury, a member of the ways and means committee of the last Legislature and one of the leading members of the Eastern Shore bar, delivered a carefully-prepared address last night before the Taxpayers' Association on "The Hayes Bill" and why Governor Brown should have signed it.

Mr. Ellegood said that it is gratifying that there is a Taxpayers' Association in Baltimore, whose members are to be congratulated upon their efforts to disseminate a sentiment in favor of taxpaying instead of tax-dodging, and to inculcate them with the idea that it is one of the prime duties of every good citizen to contribute according to his ability to the support of the government under which he lives.

Taxation, he affirmed, and the right of taxation—popular notions to the contrary—altogether constitute one of the greatest blessings under a representative and honestly administered government. Taxation is an attribute of sovereignty—a debt which the citizen owes to an institution which secures him personal liberty. Criticisms of the Hayes bill have been destructive rather than constructive. It is not claimed that it was a perfect measure, but it was better than anything its opponents brought forward, and was in harmony with the theory and principles of taxation as well laid down by political economists as far back as Adam Smith; it conformed to our own constitution and the will of the people of this State.

Mr. Ellegood then showed how unfounded was the opinion of the Sunpaper and Governor Brown, that the Hayes bill was "railroaded" through the House of Delegates, when that body had rejected, after long discussion, the better bill because it did not meet the demands which the Governor's recent complaint, that the "supplemental bill" which scaled the assessment of bonds; was unconstitutional, Mr. Ellegood said; **Heard the Roll-Call.**

"Is it not strange that it took him eight months to discover the injustice and unconstitutionality of this 'supplemental' bill and its important relation to the general bill? Did he not know that it was only a repeal and re-enactment of Section 3, of Article 81, while the Hayes bill repealed and re-enacted Sections 1, 2, 4, 141, 145, and added sundry new sections? Did he not know that the Hayes bill provided for the assessment of the bonds, certificates of indebtedness, &c., named in the supplementary bill? Did he not know Section 81, of Article 81, directs the Treasurer to levy the State taxes on the public debt of Maryland liable to taxation, by the same rule of assessment, except that the valuation was higher, and that this has been the law since 1874. Now if he was so sincere and deemed the bill so unjust to the farming interest, why did he not say so in the veto; or, if he did not sign the bill, instead of calling upon the Governor to take a roll-call upon its adoption or rejection? Well, doubtless, he heard the roll-call at the recent Farmers' Alliance meeting."

No Double Taxation.
Mr. Ellegood then told of the capitalists who wanted on the Governor to urge him to veto the Hayes bill. Said he:

"The delegation" composed, as we know, of some of the wealthiest citizens of Baltimore,

which visited the Governor, declared 'the only way to reach a proper solution of this whole question is by some change in the organic law—by amending the constitution. Property not tangible in Maryland should not be taxed in Maryland.' "Mr. Cowan on that occasion said, 'a system which taxes the invisible, the metaphysical, as I call stocks and bonds, is more than double taxation. You cannot get at it, and when you do catch it you drive it away. What was it to look at the visible and tangible property, which this bill does not. He also said that this bill taxed 'the brain, the skill, the managerial enterprise' of the property-owner. True, for what else do you tax? Certainly not the indolent, the fool or the tramp. If we do not tax the result of skill, industry and enterprise we will tax nothing, unless we resort to the 'single tax' theory of Henry George. This argument carried to its logical results means this: Tax nothing but the pure land values. This argument might be forceful in a convention devising a theory of taxation, but has no place under our constitutional theory. Hyattsville may solve this problem for us. As to our system being double taxation, which is true in some respects, it goes without saying that he is too good a lawyer not to know that it is not double taxation in the sense of being illegal taxation. The decisions of the courts are too numerous upon that point.

A Case in Point.
"The merchant who pays upon the value of his goods and then for a license to sell them is in one sense doubly taxed. The farmer assessed with a farm of \$10,000, mortgaged for \$5,000, pays on double what he is worth, and other instances might be enumerated, such as the double, if not treble, taxation under your ground rent system in Baltimore, but this is not illegal taxation. Whether a law might not be framed more equal in this respect is a subject for discussion. This metaphysical, invisible property which he talks of is oftentimes the most valuable property of a corporation, for instance, that immaterial thing which we call a franchise. It yields an income, and can be sold in the market. It is created by the State and is protected by it. It makes the owner thereof prosperous and happy. Then why should it not contribute its due proportion of the expenses of government? I heard recently that the owner of a water franchise in a town of this State had been offered \$60,000 for one-half of his right. If he takes the money and invests it in a house or farm that will probably pay him less than the franchise will pay the owner thereof, he must pay on his visible property, and the franchise go free because it is a 'metaphysical' thing.

What Is Property?
"There is one leading question to be kept in view, what is property? When that is ascertained, no matter whether it is visible, or invisible, material or immaterial, the owner of it 'ought' to pay taxes according to its worth. I have been asked if it was fair for a man holding bonds to have to pay a large fraction of his income for taxes. I reply I asked if it is fair for the land-owner, whose land probably does not pay as much income as the bond-holder's property, to be compelled to pay as large a fraction of his income? Does it seem just and equal for the bondholder, who bequeathed no time, labor or skill in the clipping of his coupons, who knows that his paper is 'gilt edge' and that 'his bread is sure and his water shall not fail,' escape taxation or pay even a less rate, while the farmer, who is up with the morning and toils through the heat, cold and rain till the Pleiades come forth, has to pay a full rate on a full value on all that he has, simply because you can see it? At this point we are met with the doctrine of expediency—a devilish doctrine when opposed to principle—that you cannot catch it, that people will conceal it and commit perjury.

Justice—Not Expediency.
"Is not this a commentary on the depravity and the temptation of wealth. It always seems to me that the true doctrine is the thing that is right, is the thing that is to be done, and that expediency finds no place when a question of justice is involved. If it is unjust to tax bonds and stocks let them be exempt; if it be just let them be taxed, and let there be a remedy that will reach them and punish the dodging taxpayer according to his desert. Then we are told that this is 'inquisitorial,' and that you are imposing 'pains and penalties.' The honest man need have no fear of pains and penalties, nor the peaceful man for the hangman. It is 'the rogue who never felt the halter draw, with good opinion of the law.'

Should be 'Inquisitorial.'
"Certainly the law is 'inquisitorial.' Was there ever a tax law drawn that did not give the assessors the power of inquiry in values, ownerships, &c.? Did anyone ever know of a system of government organized without inquisitorial power? Let a citizen of Baltimore commit a fraud by concealing his property from the payment of an honest private debt. See how quick the thumb-screws of an inquisitorial court will be put on him, and not only him, but on all his neighbors, friends and even servants, if necessary to discover his concealed goods and uncover the fraud. Will not the inquisitorial lawyer prove to the very inner citadel of witnesses—conscience, and hang them up before the public gaze. Now is there any valid reason why a man who voluntarily conceals his property from payment of an honest obligation to the State should be exempt from inquisitorial methods on behalf of his creditor, the State. I repeat, if it be unjust to tax this class of property change the constitution and exempt it; but if it be just, then tax it, and use all the necessary inquisitorial powers of the State to discover it, and compel the owner to pay his just debt. Can the State for the sake of expediency, afford to do an unjust thing?

A Cry of "Wolf."
"We are told that it will drive capital away. It is true that there are few things so sensitive as capital, or so sordid and selfish as the love of money. While you cannot drive the land away, you can drive away the land-owner; for our young men from the country are rapidly going to the cities and towns, and instead of 'deserted villages' we have deserted farms throughout the older states. We need the capital to develop our farming interests and for the employment of labor, and I suggest as an experiment that we exempt all the real estate from taxation and tax the bonds and stocks instead. What do you think would be the result? We would soon see real estate booming and the capitalist making haste to get some of his money into real estate. But when once there, if you were to reinstate the land tax, he would come forth with the same old cry: 'You will drive capital away.' There is no interest so depressed to-day as the farming interest. No industry so unproductive and no values so diminished as land values.

Substantial Ghosts.
"Yet, it is insisted that nothing but substantial visible property should be taxed; that bonds and stocks are only 'metaphysical' things. That they are only the 'ghosts of property,' as one said. Well now, the owner of stocks and bonds that can count his wealth by the million has some very attractive ghosts; they are like Mrs. Toodle's coffin—nice to have in the family. People do not object to living in these haunted houses. The ghosts that can materialize into a palatial residence, costing \$1,000,000, on Fifth avenue, or even \$100,000 on Mount Vernon square, surely has the elements of substantiality. Notwithstanding the ghostly character of this property, and in the face of the warning in the Scriptures, that (Continued on fourth page.)

Saint Mary's Beacon
JOB PRINTING,
SUCH AS
HANDBILLS,
CIRCULARS,
BLANKS
BILL HEADS
REGISTERED WITH WEATHERS AND DISAFO

Parties having Real or Personal Property for sale can obtain descriptive handbills neatly executed and at City Prices.

Justice—Not Expediency.

Should be 'Inquisitorial.'

A Cry of "Wolf."

Substantial Ghosts.

Continued on fourth page.